

**26 U.S.C. § 7212(a) "Omnibus" Clause
Corrupt Endeavor to Obstruct or Impede
the Due Administration of the Internal Revenue Laws**

IN THE DISTRICT COURT OF THE UNITED STATES
FOR THE _____ DISTRICT OF _____

UNITED STATES OF AMERICA)	
)	
v.)	No. _____
)	26 U.S.C., § 7212(a)
_____)	

The grand jury charges:

That beginning on or about **[Date]**, and continuing thereafter up to and including **[Date]**, in the _____ District of _____, **[Defendant's Name]** did corruptly endeavor to obstruct or impede the due administration of the internal revenue laws by:

[Describe manner and means of defendant's corrupt obstruction of internal revenue laws, e.g., [FRAUDULENT FORM 1099 SCHEME] (1) sending to employees of the Internal Revenue Service and others [hereinafter "these individuals"], a request for their Social Security Numbers, Form W-9; (2) sending to these individuals a "Notice of Bill due and payable" demanding them to make payment of a substantial sum of money to [Defendant's Name] whereas these individuals never owed [Defendant's Name] any sum of money; (3) sending to these individuals a Form 1099-MISC reflecting "Nonemployee compensation" allegedly paid to them from [Defendant's Name] whereas these individuals never received compensation of any kind from [Defendant's Name]; (4) sending to the Internal Revenue Service copies of the Forms 1099-MISC representing [Defendant's Name] paid "Nonemployee compensation" to the named recipients of the Forms 1099-MISC, whereas he never paid these individuals compensation of any kind; (5) sending to these individuals a "Past Due Statement," advising them to report on their tax returns the amount stated in the "Notice of Bill due and payable;" (6) sending to the Internal Revenue Service Applications for Reward for Original Information, Form 211, on which [Defendant's Name] claimed money rewards for the reporting of alleged violations of the tax laws allegedly committed by these individuals; and (7) filing with the Internal Revenue Service a false and

fraudulent U.S. Individual Income Tax Return, Form 1040, for the calendar year 1989, which claimed a tax refund due of \$____, whereas [Defendant's Name] was not entitled to a tax refund in this amount.]

In violation of Title 26, United States Code, Section 7212(a).

A True Bill.

Foreperson

United States Attorney